

**REMARKS**

Entry of the foregoing, reexamination and further and favorable reconsideration of the subject application, as amended, in light of the following remarks, and pursuant to and consistent with 37 C.F.R. § 1.112, are respectfully requested.

**I. Amendment to the Claims**

By the foregoing amendments to the claims, claim 1 has been amended and claim 28 has been canceled.

In particular, claim 1 has been amended to recite that "a distillate comprising said acetic acid and organic solvent both removed from the reaction system is distilled off at a rate of 20 to 500 g/hr relative to one mol of the alkyl gallate having C<sub>1</sub>-C<sub>10</sub> straight or branched alkyl." Support for this amendment can be found at least at page 18, line 12 of the specification.

In addition, claim 1 has been further amended to recite that "an amount of the substrate concentration is 5 percent to 50 percent by weight." Support for this amendment can be found at least at page 14, line 3 of the specification.

The amendments to the claims, including cancellation of claims, have been made without prejudice or disclaimer to any subject matter recited or canceled herein. Applicants reserve the right to file one or more continuation and/or divisional applications directed to any canceled subject matter. No new matter has been added, and entry of the foregoing amendments to the above-identified application are respectfully requested.

**II. Response to Claim Rejection Under 35 U.S.C. § 103**

Claims 1, 21-23 and 28 have been rejected under 35 U.S.C. § 103(a) as purportedly being unpatentable over Toshiyuki et al., JP 62-263194 in view of Yujiro et al., JP 2000-319116 (English Translation) and March et al. (General Organic and Biochemistry, 1998). This rejection is respectfully traversed.

Applicants respectfully submit that the cited references, taken alone or in combination, do not teach or suggest the subject matter of the present claims. Furthermore, the methods recited in the present claims provide unexpected results. In particular, the present Examples, which satisfy all of the requirements recited in claim 1, exhibit an extremely high yield of target compound as compared with Comparative Examples,

which do not satisfy all of the requirements. Accordingly, Applicants respectfully request reconsideration and withdrawal of this rejection.

**CONCLUSION**

From the foregoing, further and favorable action in the form of a Notice of Allowance is respectfully requested and such action is earnestly solicited.

In the event that there are any questions concerning this amendment or the application in general, the Examiner is respectfully requested to telephone the undersigned so that prosecution of the application may be expedited.

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC

Date: January 14, 2009

By:

A handwritten signature in black ink, appearing to read 'Lisa E. Stahl', written over a horizontal line.

Lisa E. Stahl

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